
IMPROVING THE QUALITY OF HIGHER EDUCATION INSTITUTION THROUGH WELL-TRACED ACCOUNTING EDUCATION GRADUATES

Siswandari¹, Susilaningsih², Sri Sumaryati³, and Binti Muchsini⁴

Sebelas Maret University

ABSTRACT: The objective of this research is to improve the quality of higher education institution, namely: the Study Program of Accounting Education through well-traced graduates from the view of the alumni of the Study Program of Accounting Education – the Faculty of Teacher Training and Education Sebelas Maret University and their users.

The population of this research was all of the alumni. Its samples consisted of 860 alumni of the class of 2000s. The data of research were collected through observation, documentation, and focus group discussion with the users of alumni and APRODIKSI (Association of the Study Programs of Accounting Education). They were then analyzed by using the descriptive statistics.

The results of research are as follows: 1) 88% of the alumni are satisfied with the education and learning process management at the Study Program of Accounting Education, Sebelas Maret University. 2) Based on the view of its alumni, the waiting time to get the first job is short; 60% of the graduates get their first job within three months following their graduation; 25% of them get their first job from three months to six months following their graduation, and the rest get their job after six months following their graduation. 3) Only 30% of the graduates have a job which is relevant to their field of study – they become Accounting teachers, or instructors in some related courses and staffs at the Ministry of Education and Culture. Furthermore, 70% of the graduates have varied positions namely: Directors in manufacturing companies, Financial Managers, Marketing Managers, staffs of financial institutions such as banks or leasing companies. Moreover, only 5% of them become entrepreneurs. 4) The first salary that they earn is decent enough, but only 10% of the graduates get the first salary in the amount of more than IDR 3,000,000 and 90% get the first salary in the amount between IDR 1,000,000 – 3,000,000. In addition, from the view of the users of alumni, they feel fairly satisfied with the alumni's performance, and they expect that the institution will enhance the 'flexible attitudes' of their graduates in facing certain situations which require wise solutions to solve the existing problems.

Keywords: Well-traced graduates, length of waiting time to get a new job, relevancy of new job to the field of study, first salary, flexible attitudes.

1. INTRODUCTION

Human resource is a primary resource of competitive advantage both in education and in business (Karami, Farhad & Cuswothh, 2004; Chaedar&Yahya, 2004). It is the most important asset for an organizational success and a key factor for an economic reform (Robbins & Coulter, 2004; Robbins, 2003; Jones, 2004). To encounter the globalization era, an absolutely competitive human resource is required (Salladien, 2002). Nearly all stakeholders talk about community expecting that universities are able to produce excellent graduates who bear high competitive values and who are able to play their roles as strategic partners, administrative experts, employee champions, and change agents as claimed by Conner & Ulrich (Refius Pradipta Setyanto, 2004). However, one of the most intricate problems in Indonesia is the nation's low competitiveness as indicated by the

Indonesian human development index which occupies the 108th place, which is far below its neighbor ranks, i.e. the Malaysian human development index which occupies the 62th place and the Singaporean human development index which occupies the 9th place (Human Development Report 2014). The low competitiveness to get the job at the national and global job markets is indicated by the still-high unemployment rate (BPS, 2014).

Nowadays the matter that shall be done is how universities prepare their graduates so as to bear competitive excellences and adequate market values so that in this globalization era they can relatively and easily enter and compete in the job markets. In addition, in consideration of the multinational enterprises and global economy, a series of activities to produce high-level and quality prospective manpower shall be handled differently as their users will demand different

skills, attitudes, and cultures in accordance with the market needs of a country. Education and diversity of training extended shall be directed more to the comprehension and management of interpersonal cultural diversity and the required skill mastery. This is required to harmonize the impacts of the cultural diversity when cooperation is required (Dunning, 1995:379).

Globalization era is a quality competition era. Any organization which does not put any concern on quality will leave behind. It also applies to a study program of a university. Any university which does not think of the quality of its education and learning process that it administers will only produce outputs or graduates who become a burden to community. The globalization era demands the revamp of all fields particularly the one related to the quality human resource preparation as to answer the demand. Higher education institutions are morally responsible for improving all aspects particularly on the education and learning process management so that the graduates they produce bear high market values and competitiveness. The demand is not merely a slogan, but becomes the main agenda of each unit of education and training providers. Jones (2004:303) claims that competition is a power to do changes if we do not want to be beaten by other competitors in terms of efficiency, quality or capability to discover something new and different in a positive sense.

Various relevant research results show that only the human resource preparation strategies which bear high competitiveness and which generally have market values will have competitive excellences in the job markets in the globalization era (Siswandari and Susilaningsih 2009; Siswandari, Susilaningsih and Haryanto ET, 2009; O'Regan & Ghobadian, 2004 ; Jones, 2004 ; Robbins & Coulter, 2004 ; Pinsonneault & Kraemer, 1993 ; Nunan, 1996) in which an organization that is generally able to prepare human resource with the required qualification is the one that puts priority on the sustainable improvement of quality (Ho & Wearn, 1996 ; Report on Enterprising Nation, 1995)

In term of whether or not a field of study that a graduate majors in is related to education, agriculture, social science, engineering, and language and art, the employers always ask whether or not the university graduates they employ bear adequate skills as these skills make them successful in the workplaces (Fritz et. al., 1999:5).

Based on the idea offered by Fritz et.al, an education institution shall prepare its graduates by providing and equipping them with some skills predicted to be required at the workplaces. The institution shall not need to hesitate to equip the graduates (who will enter the job markets) with various relevant skills as basically there is a matter that is generally owned by individuals, namely: the need for improving their knowledge and skills (Wexley & Latham, 2002:1). Furthermore, it is stated that nearly everybody has mixed feelings, starting from the feeling of frustration, the feeling of lacking ability, the feeling of being discriminated to the feeling of anxiety when entering the job markets (especially for those who will get the first job). For those who will enter the second job markets, such feelings occur when they start improving their ability.

The Study Program of Accounting Education, the Faculty of Teacher Training and Education, Sebelas Maret University has all this time done various efforts to equip its prospective graduates with various transferable attitudes, knowledge, and skills. In order to conduct the sustainable quality improvement, strategic efforts shall be made, and one of them is to gain inputs from its alumni and users of alumni. The objective of this research is to trace the conditions of alumni based on the following question statements:

1. How is the satisfaction index of alumni on the education and learning process organization (when they followed the lecture)?
2. What is the length of waiting time to get the first job?
3. How much is their first salary?
4. What is proportion of the graduates whose field of work is relevant with the Accounting education or the education in general?

5. What is proportion of the alumni who become entrepreneurs?
6. What is proportion of the alumni who occupy the top position?

2. THEORITICAL BASES

Concept of Quality

The term of quality is a very important keyword for the higher education organization in Indonesia. It is mentioned in Higher Education Long Term Strategy (HELTS 2003–2010) that the main strategy to improve the nation's competitiveness is the improvement of quality (DIKTI, 2003). Like any other nations in the world, such as USA, and England with their Quality Assurance Agency or Australia, both their government and higher education/university circle see quality as the major factor in higher education sector today (Shanahan & Gerber, 2004). Regarding the relation between the competitive advantage with this quality, the results of research conducted by Datta, Gutrie, and, Wright (2005) show that the competitive advantage can be improved by using the high performance quality work system. Even, in 1996, Higher Education TQM Excellence Model (HETQMEX) was developed by Ho and Wearn which was based on the fundamental concepts of service quality. Ho and Wearn saw that competitive advantage could only be reached through quality (Ho & Wearn, 1996). What is quality? Narrowly, quality is a product quality related to eight dimensions of product quality, namely: performance, features, reliability, conformance, durability, serviceability, aesthetics, and perceived quality (Tenner & DeToro, 1992) whereas widely, quality means work quality, service quality, information quality, process quality, division quality, human resource quality including employees, technicians, managers, and executives, system quality, purpose quality, etc. (Costin, 1999:12). From the latter definition, quality can be interpreted as thorough excellence or superiority of something, considered by customer, which is the result of comparison between what is expected and what is perceived (Rowley, 1997). Talking further about quality, of course, cannot be separated from the Trilogy

of quality concept expressed by Juran (Costin, 1999) that is, Quality planning, Quality control, and Quality improvement, which should be considered in discussing quality, including education quality which is interpreted as the institution's success in preparing educational environment which enables the students to reach the learning objectives, including various academic standards effectively (Rowley, 1997). Furthermore, when higher education is seen as an organization to be responsible for providing service quality, it should consider ten quality deciding factors, which is based on the result of research conducted by Len Berry, Parsu Parasuraman, and Valerie Zeithaml in the early 80s (Tenner & DeToro, 1992: 64), namely:

1. Reliability: performance consistency and dependency; right service appointment, fulfillment, and accuracy
2. Responsiveness: workers' willingness and readiness to give services
3. Competence: possession of skills and knowledge required for giving services
4. Access: adjacency and ease of access, waiting time; activity time
5. Courtesy: courtesy, respect, consideration, and hospitality toward other people
6. Communication: making customer understand the information through language, attentively listening to customers, manipulating language according to different necessities and to each and every single customer.
7. Credibility: trustworthiness, honesty, institutional reputation
8. Security: being free from danger, risk, or doubt, being physically safe, being financially safe financially, confidentiality
9. Understanding the customers: doing every effort to understand the customers' needs, to learn about customers' special needs, to care individually, to recognize regular customers
10. Tangibles: physical evidence of services, physical facility, persons' attendance, tools, or equipment to bring services, physical representation of the service (for example, credit card, bank report for the banking institution, student report, faculty

performance report, and so forth for higher education institution)

Furthermore, these ten quality deciding factors are categorized in five groups, which is later known as “**servqual**”, even so it will be easier to remember by using the acronym of “**RATER**” that is, **R**eliability, **A**ssurance, **T**angibles, **E**mpathy, and **R**esponsiveness.

In higher education, the said quality is being charged by all its customers, commonly known as stakeholders (various interested parties) consisting of students, parents, students’ family, local community, society, government, staffs, users of higher education potential graduates. According to Hill (in Rowley, 1997), among all customers, the students are the main customers. The research result regarding the education service quality in New Zealand, reviewed from the learning participants’ perspectives (Joseph & Joseph, 1997), shows that there are seven deciding factors that determine the quality of education organization, namely: physical aspect, cost and time of study, academic issue, program issue, career opportunity, location, and other aspects. According to this research result, of 21 indicators covered by those 7 factors, there are five most important indicators. The first two factors include (1) qualified instructors/academic staffs and (2) academic facility, which are considered the most important things in determining the educational implementation quality, and the last three factors comprise (3) institution reputation, (4) career opportunity information, and (5) study program availability respectively.

Four Quality Approaches to Higher Education

In education world, including higher education, quality can be interpreted into four approaches, namely: quality assurance, contract conformance, customer-driven quality and quality of process and inputs. (Costin, 1999: 630) The first approach is quality assurance, referring to determining standards, compatible method, and quality requirements decided by the council of experts accompanied with the inspection and evaluation process meant to study how far the implemented practices run by the

educational institution fulfill the said standards. From this perspective, it is clear that every education institute should prepare benchmark and measure of progress. The norm of quality insurance such as ISO 9000 might have been able to become requirement for higher education.

The second approach is contract conformance, where some quality standards have been specified at the time of contract drafting negotiation. In higher education, this definition can be interpreted on the meeting point of rights and obligations drafted in the contract between the faculty and students. The contract importance is related to requirement needs of the faculty and the students in accordance with the learning contents and learning processes.

The third approach is customer-driven quality, namely: various records about the quality of those who receive the products or services and the quality. In this case they are characteristics that are expected to exist by customers. Although in higher education the students cannot determine their educational needs and the process to be followed, the students are not the only customers who can enjoy higher education. The key customers of higher education are users (employers) who require higher education graduates with various skills; parents who finance the education of the students and government which provides subsidy for the education of students. All these customers generally encourage good quality education process and measurable learning outcomes. Furthermore, higher education should strive to meet the needs of students (not just the expectations of students), including measurable outcomes, such as the skills required by the users. Thus, customer-driven quality can be driven by the above-mentioned concerns of all customers through measurable learning outcomes.

The fourth approach to quality lies at the core of the principles of Total Quality Management, and it must be added to the three aforementioned approaches. The qualities of the outcomes are directly related to the quality of the process (implementation of learning and education) and

the quality of the input. An outcome is said to be a quality if an increase in the quality of the process can be measured.

Because of the importance of the first approach mentioned above, in the following discussions the basic concepts of quality assurance are given at a glance.

Quality Assurance Concept

Quality assurance is an activity that the whole system is designed in such a way in order to convince stakeholders that outputs and outcomes produced meet the requirements or standards that have been set (Syamsulhadi & Siswandari, 2003). Through the quality assurance, the stakeholders obtain assurance that the outputs produced are in accordance with the specification process and outcomes specified in the learning program plan as stated in the curriculum of study program. Thus the results of the quality assurance will be reflected in the improvement of quality in all aspects concerning both academic inputs, processes, outputs and outcomes over time (Syamsulhadi & Siswandari, 2004).

Besides, the quality assurance can be defined as the process of establishing and managing the fulfillment of quality standards consistently and continuously, so that consumers, manufacturers, and other interested parties obtain satisfaction (Dikti, 2003)

Quality assurance is a continuous monitoring process in which every relevant system always contains three elements which are mutually independent (free), namely: monitoring, measurement, and improvement.

In general, the objectives of quality assurance are to maintain and improve the quality of higher education in a sustainable manner, which is run by a college internally to realize the vision and mission, as well as to meet the needs of stakeholders through the organization of three pillars of services of higher education (Dikti, 2003).

TQM

Having been proven by the success of many industries that implement them, TQM has been considered to be applied in education. In some developed countries, the success of TQM in

education can be proven by the increasing number of students wishing to enroll in the education institutions. By learning from these successes coupled with the demand of time that requires any institution to carry out "good practices", since the last few years, higher education institutions in Indonesia have begun to adopt the concepts of TQM.

The TQM philosophy is based on three aspects, namely: being obsessed to quality, focusing on customers, and seeking /aspiring a better continuity.

Quality as an Alternative in Increasing Competitiveness

The increasing intensity and level of competition is surely followed by the high quality of the competitors involved. Thus an organization will be required to always pay attention to the needs and desires of consumers and try to fulfill what they expect in a more satisfactory ways than the competitors can offer.

The complexity of the competition leads an organization to always improve its quality so that customers' satisfaction can be realized. Qualities to be met shall be seen from the perspectives of the customers. Markets or customers' viewpoint is also an important thing in designing a system and a new management and so is the application of TQM in an organization. Roles and responsibilities of the top management of an organization must be viewed from the point of view to achieve customers' satisfaction.

3. THE IMPORTANCE OF TRACER STUDY

Continuous quality improvement for each study program and evaluation on its each activity become a necessity for any study program which has a high commitment to quality improvement. By knowing the extent to which the quality of the activities has been carried out, whatever the shortcomings are, what priorities should be improved and expanded, the study program shall certainly improve the quality of education and learning process organization. Tracer study is one of the strategies to improve the performance of the Study Program of Accounting Education, the

Faculty of Teacher Training and Education in the coming years. There are several objectives of the tracer study:

- a. To provide valuable information in order to evaluate the outcomes of education and learning that is done by a unit or a provider of education and specific training in the higher education environment. In the context of quality assurance, such information can be used to improve the quality of education providers such as study program.
- b. To evaluate the relevance of higher education with job market demands
- c. To support the accreditation process
- d. To provide information to stakeholders, especially to students, parents, lecturers, and communities.

4. METHOD

This research entirely used the development research method. Its procedure referred to the one claimed by Gall et al. (2011), namely: Information Collecting and Planning, Development of Preliminary Form of Product, Preliminary Field Testing, Main Product Revision, Main Field Testing, and Final Product Revision Dissemination. The entire period of this research would be four years from 2015 to 2019. For the first year of research, it was conducted from January to November 2015.

The object of research was quality education and instruction. Therefore, the inputs addressed by stakeholders particularly the alumni and the users of alumni were very much required. The data of research were collected through tracer study, which was conducted at the Faculty of Teacher and Training by online, and its result was combined with the result of data-tracing by the team of research as of January 2015. The data were then analyzed by using the descriptive quantitative and qualitative analysis.

5. RESULT AND DISCUSSION

There were eleven aspects related to the improvement of learning process assessed by the students, namely: (1) academic activities in general; (2) contents of courses in general; (3) lecturers' competencies; (4) lecture quality; (5) evaluation system; (6) opportunity to get involved in research activities with lecturers; (7)

quality of academic facilities and infrastructures; (8) opportunity to get work experience/practice; (9) opportunity to get involved in determining the policies bearing impacts on the university policies; (10) academic atmosphere; and quality of library.

On average all of the aspects related to the learning process at the Study Program of Accounting Education, the Faculty of Teacher Training and Education, Sebelas Maret University were rated as good by the graduates. 88% of them were satisfied with the conditions of the education and learning process management when they followed the lecture, and only 12.% of them were less satisfied as shown by the pie diagram in Figure 1:

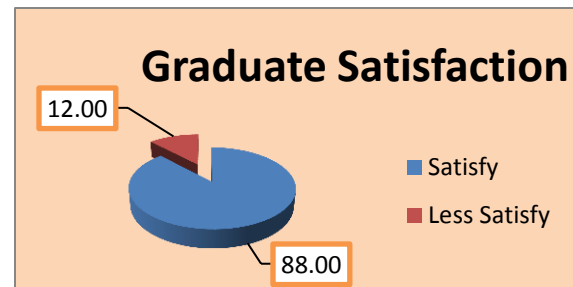


Figure 1: Alumni Satisfaction to Education and Learning Process Management There were two important notes on the evaluation. The students considered as very good on the lecturers' competencies. They gave score 8.15 out of 10. Meanwhile, students gave the lowest score on their opportunity to get involved in research activities with their lecturers although the score was still in the fairly good category (the score was 6.50 out of 10).

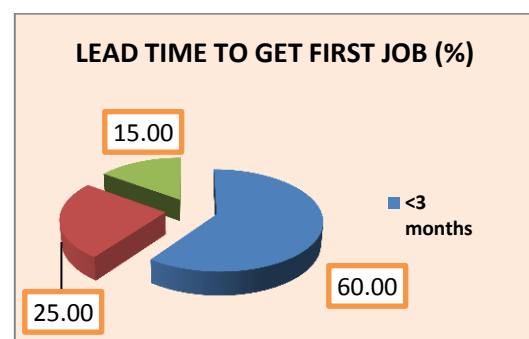


Figure 2 Length of Time to Get the First Job 60% of the graduates already got their job before they graduated from the university, and 25% of them got their job between 3 months and 6 months following their graduation. Although 60% of them already got their job prior to their graduation, 70% of them got the job in the non-teaching sector or non-educational sector. Only approximately 30% of them got the job in the teaching sector. Of all graduates, only 5% of them worked as entrepreneurs (see Figure 3). Given the fact that the proportion of the alumni becoming entrepreneurs is low, and that of the alumni getting the job in the non-teaching and non-educational sectors is high, the Study Program of Accounting Education, Sebelas Maret University shall pay attention to choosing strategic efforts that allow it to increase the proportion of its alumni to become entrepreneurs and teachers.

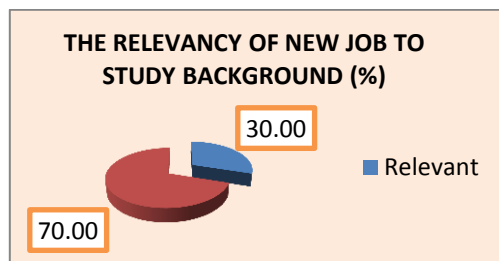


Figure 3 Proportion of Relevancy of Job Types to the Field of Study

One matter needs to be noted here that only 5% of the alumni became entrepreneurs and occupied the top positions in their jobs.

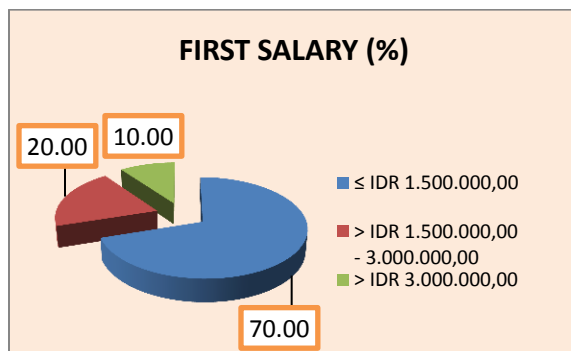


Figure 4 Proportion of First Salary Earned by Alumni

Most of the alumni got their first salary in the amount of less than 1.500.000; 50% of them earned Rp 1.000.000 or less.

In addition, from the point of view of the users of alumni, one matter needs to be noted that the alumni was expected to be flexible. Such statement shall be responded wisely by the top management of the Study Program of Accounting Education, Sebelas Maret University due to the following reasons: (1) the students of the Study Program of Accounting Education are used to learning in the contexts of debit and credit so that they are always limited by the notions of the two rigid contexts; and (2) Accounting science is similar to Mathematics; one of its principles is being consistent meaning that all of the transactions shall be orderly put in the debit and credit. The former and the latter more or less affect their relatively rigid or less flexible attitudes.

6. CONCLUSION

The education and learning process organization at the Study Program of Accounting Education, Sebelas Maret University is rated as fairly good by its alumni; even the lecturers' competency is rated as excellent. The students' involvement in the lecturers' research activities becomes an important record that shall valuably be followed up by the top management of the Study Program of Accounting Education, Sebelas Maret University.

The alumni of the Study Program of Accounting Education, Sebelas Maret University do not need to wait a long time to get their first job. Most of them only need to wait for approximately three months to get their first job. However, their first job generally is less relevant with their field of study, and the first salary that they earn is still relatively low. In addition, only 5% of them work as entrepreneurs.

7. ACKNOWLEDGEMENT

We express our deepest gratitude to the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia which has funded us to conduct this First Logical Phase research conducted toward quality education and learning

process organization. We are also grateful to Dean of the Faculty of Teacher Training and Education, Sebelas Maret University who has provided us with data on the alumni's length of time to get the first job and job relevancy. We specially thank Mr. Agus Tri Haryanto, S.Kom, M.Cs who has been pleased to give us the data to complete the information about the alumni of the Study Program of Accounting Education, Sebelas Maret University and the members of the research team as well as those who work hard in the field. We express many thanks to the alumni and the users of alumni of the Study Program of Accounting Education, Sebelas Maret University who have given us abundant and valuable information for the development of quality education and learning process organization.

8. REFERENCES

BPS. (2013) Sakernas

- Chaedar Alwasilah dan Yahya Sudarya. (2004). *Menaksir Mutu Perguruan Tinggi*. Pikiran Rakyat: 26 Mei 2004
- Costin, H. (1999). *Strategies for Quality Improvement*. 2nd Edition. Orlando: Harcourt Brace College Publisher.
- Datta, D.K., J.P. Guthrie, P.M. Wright. (2005). *Human Resource Management and Labor Productivity: Does Industry Matter?*. Academy of Management Journal. Volume 48 No.1 February 2005. pp.135 –145
- Directorate General of Higher Education. DGHE. (2004). Higher Education Long Term Strategy – HELTS 2003 - 2010
- Dunning, John H. (1995). *Multinational Enterprises and Global Economy*. Wokingham: Addison – Westey Publishing Co. Chapter 13 pp. 349 – 384
- Fritz, S. et. al. (1999). *Interpersonal Skills for Leadership*. New Jersey: Prentice Hall
- Gall, M. D., Gall, J. P., & Borg, W. R. (2011). *Educational research: An introduction*. New York: Longman.
- Ho, S.K. & K. Wearn. (1996). A Higher Education TQM Model: HETQMEX. *Journal of Quality Assurance in Education*, Volume 4 – Number 2 Year 1996 pp. 35–42
- Jones, Gareth R. (2004). *Organizational Theory, Design and Change – Text and Cases*. 4th Edition. Pearson Education, Upper Saddle River: Prentice-Hall International Inc
- Joseph, M. & B. Joseph. (1997). *Service Quality in Education: A Student Perspective*. *Journal of Quality Assurance in Education*, Volume 5 – Number 1 Year 2004 pp. 15–21
- Karami, Azhdar, Farhad Analool, John Cusworthi. (2004). *Strategic Human Resource Management and Resource –Based Approach: The Evidence from the British Manufacturing Industry*. *Journal of Management Research News*. Volume 27. Number 6 pp. 50– 68. Published by: Barmerick Publication
- Direktorat Jenderal Pendidikan Tinggi. (2003). *Pedoman Penjaminan Mutu (Quality Assurance) Pendidikan Tinggi*. Jakarta: Dirjen Dikti
- Pinsonneault, A. & K.L. Kraemer. (1993). *The Impact of Information Technology on Middle Managers*. *Journal of Management Information System*. September 1993. pp. 271 – 291
- O'Regan, N. & A. Ghobadian. (2004). *The Importance of Capabilities for Strategic Direction and Performance*. *Journal of Management Decision*: Volume 42, No.2, pp. 292 – 312
- QAA for Higher Education. (2000). Education Studies on Web: www.qaa.ac.uk
- Refius Pradipta Setyanto. (2004). *Pengukuran Human Capital: Peluang Bagi Departemen SDM Untuk Berperan Sebagai Strategic Business Partner*. *Usahawan Magazine (Accredited)* No. 10 TH XXXIII October 2004
- Report On Enterprising Nation. (1995). *Renewing Australia's Managers To Meet The Challenges Of The Asia-Pacific Century– Report On The Industry Task Force On Leadership and Management Skills*. Canberra: Commonwealth of Australia
- Robbins, Stephen P. (2003). *Organizational Behavior*. 10th Edition. Pearson Education, Upper Saddle River: Prentice-Hall International Inc
- Robbins, Stephen P. and Mary Coulter. (2004). *Management*. 7th Edition Translated version. Jakarta: PT Indeks kelompok Gramedia
- Rowley, J. (1997). Beyond Service Quality Dimension in Higher Education and Towards a Service Contract. *Journal of Quality Assurance in Education*, Volume 5 – Number 1 Year 1997 pp. 7 – 14
- Salladien. 2002. *Alternatif Model Pendidikan Berorientasi Dunia Kerja Sebagai Upaya Menghadirkan SDM Berkompentensi di Era Otonomi Daerah*. Paper presented in National Seminar of Universities in East Java – Universitas Brawijaya on October 18th – 19th, 2002.
- Shanahan, P. & R. Gerber. (2004). *Quality in University Student Administration: Stakeholder Conception*. *Journal of Quality Assurance in Education*, Volume 12 – Number 4 Year 2004 pp. 166 – 174.
- Siswandari, Susilaningsih, Haryanto, E.T. (2009). *Pengembangan Empat Dimensi Budaya Akademik Melalui pembelajaran Kewirausahaan Dengan Pendekatan Entrepreneurial-Directed Dalam Rangka menumbuhkembangkan Budaya Wirausaha Mahasiswa Di Perguruan Tinggi Negeri di Jawa Tengah*. Unpublished Research Report. LPPM UNS.

Syamsulhadi & Siswandari.(2003). *Road to Quality Assurance Implementation In Sebelas Maret University*. Paper presented in International Seminar conducted by: The Association of the Southeast Asia Institutions of Higher Learning ASAIHL Seminar

_____. (2004). *Menyongsong Perguruan Tinggi Masa Depan*. Paper presented in National Seminar on the Future of Higher Education in Indonesia. In Commemoration of Sebelas Maret University XXVIII

Tenner, A.R & I.J. DeToro. (1992). *Total Quality Management – Three Steps to Continuous Improvement*.Massachusetts: Addison-Wesley Publishing Co.

UNDP. (2014). *Human Development Report 2014*. <http://hdr.undp.org/en>. Accessed onSeptember 20th, 2014, at 20:55 Western Indonesia Time.

Wexley, K.N & G.P. Latham.(2002). *Developing and Training Human Resources in Organization*. New Jersey: Prentice Hall